



PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

“Due” Date	Duty	Authority	Responsibility of:
Jan 1 12:01 a.m.	Assessment of Real Property (List & Value).	§ 77-1301	County Assessor
Jan 1 12:01 a.m.	Assessment of Personal Property (List & Value).	§ 77-1201	County Assessor
January 1	Railroads and Public Service Entities are required to report non-operating property to the county assessor. See Calendar for Railroads & Public Service Entities .	§ 77-606 § 77-801	Taxpayer
January 1	Effective date of filing requirements for homestead exemption claimants; must be owner of record and occupy the homestead. Qualified claimants (non-disability) must already be age 65 or older. Effective date of disability and filing status.	§ 77-3502 , § 77-3505	Homestead Exemption Claimant
January 15	Mobile home court owner, lessee, or manager files a report with the county assessor.	§ 77-3706	Taxpayer
January 15	Property Tax Administrator sets tax rate for air carriers and car line companies. See Calendar for Air Carriers and Car Line Companies .	§ 77-684 , § 77-1249	Property Assessment Division
January 15	For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners.	§ 77-1301	County Assessor
January 15 to March 1	For counties with a population of at least 150,000, provide the opportunity for owners of real property to meet with the county assessor’s office to review the property record card file and assessed value determined for the current year.	§ 77-1311	County Assessor
January 31	Governmental subdivisions are to provide county assessors with copies of leases or descriptions of leased property.	§ 77-202.11	Governmental Subdivisions
February 1	County assessor makes recommendation on permissive exemption applications (Form 451) to county board of equalization. Statements of Reaffirmation (Form 451A) do not need to be approved by the county board. Notice must be published in the paper, ten days prior to consideration of applications by the county board of equalization, that a list of organizations seeking a permissive exemption, legal descriptions, and county assessor recommendations is available in the assessor’s office.	§ 77-202.01	County Assessor
February 1	County assessor issues notice of approval or denial of applicants of the beginning farmer exemption (Form 1027).	§ 77-5209.02	County Assessor
February 1	Aircraft report filed with county assessor.	§ 77-1250.02	Taxpayer

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Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 70-003.01](#).



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February 1	Last day for the Tax Commissioner to provide county assessors with printed claim forms and address lists of homestead exemption applicants from the prior year.	§ 77-3510	Tax Commissioner
February 1	For counties with a population of at least 150,000, deadline for property owners to notify the county assessor of their intent to meet in person with the assessor's office regarding the assessed value for the current year.	§ 77-1311	Taxpayer
*February 1 (LB 697)	County treasurer must forward an electronic copy of the list of real property subject to sale to the Property Tax Administrator for purposes of compiling a list for all counties to be published on the web site of the Department of Revenue.	§ 77-1804	County Treasurer
February 2	First day for claimants to file Nebraska Homestead Exemption Application or Certification of Status, Form 458 .	§ 77-3512 , § 77-3513 , § 77-3514	Homestead Exemption Claimant
February 28	The owner of land or owner of improvements seeking separate taxation of real property improvements may file the Improvements on Leased Land Assessment Application, Form 402 , with the county assessor.	§ 77-1376	Taxpayer
March 1	The owner of improvements on leased public land seeking separate taxation of real property improvements may file the Improvements on Leased Public Land Assessment Application, Form 402P , with the county assessor. Requires the owner of improvements on leased public lands to file and sign an assessment application with the county assessor at the time a change of ownership occurs.	§ 77-1374	Taxpayer
March 1	County assessor notifies governmental subdivisions of intent to tax property not used for public purpose and not paying an in lieu of tax.	§ 77-202.12	County Assessor
March 1	County assessor must certify to the Property Tax Administrator whether agricultural market for agricultural and horticultural land in their county has influences outside the typical agricultural and horticultural land market. If special valuation has been applied, the county assessor must file specific information with the Property Tax Administrator. See Regulation 11-005.04 .	REG-17-003.03 REG-11-005.04	County Assessor
March 1	Property Tax Administrator submits a report of all active tax increment financing projects (TIF) to the Legislature. See Research Reports on web site.	§ 18-2117.01	Property Assessment Division

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March 16	For counties with a population of less than 150,000, deadline for county assessor to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property.	Directive 09-1 § 77-1514	County Assessor
March 19	In counties with a population of less than 150, 000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years. March 19, 2014 completes the first 6-year cycle.	§ 77-1311.03	County Assessor
March 19	In counties with a population of less than 150,000, the county assessor completes the assessment of real property.	§ 77-1301	County Assessor
March 19	In counties with a population of less than 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator.	§ 77-1514	County Assessor
March 22	For counties with a population of at least 150,000, deadline for county assessor to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property.	§ 77-1514	County Assessor
March 25	For counties with a population of at least 150,000, county assessors must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years. March 25, 2014 completes the first 6-year cycle.	§ 77-1311.03	County Assessor
March 25	For counties with a population of at least 150,000, the county assessor completes the assessment of real property.	§ 77-1301	County Assessor
March 25	For counties with a population of at least 150, 000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator.	§ 77-1514	County Assessor
March 25	County assessor may submit written comments to the Property Tax Administrator that will become part of the Reports and Opinions.	REG-17-003.04	County Assessor
April 1	If homestead exemption notices mailed on or before February 1 did not contain all of the statutorily required information a second notice must be sent on or before April 1.	§ 77-3513, § 77-3514	County Assessor
April 1	Last day for county assessors to send a reapply reminder to eligible previous year homestead exemption applicants.	§ 77-3513, § 77-3514	County Assessor

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“Due” Date	Duty	Authority	Responsibility of:
April 1	Deadline for claimant to file a Physician’s Certification for Late Homestead Exemption Filing, Form 458L , in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties)	§ 77-3512 , § 77-3513 , § 77-3514.01	Homestead Exemption Claimant
April 1	First half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties).	§ 77-204	Taxpayer
April 7	Property Tax Administrator provides Reports and Opinions (R&O) for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission (19 days from county abstract filing March 19).	§ 77-1514 § 77-5027	Property Assessment Division
April 9	For counties with a population of at least 150,000, the Property Tax Administrator provides Reports and Opinions (R&O) for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission (15 days from county abstract filing March 25).	§ 77-1514 § 77-5027	Property Assessment Division
April 15	Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part II of the Form 458 Schedule I – Income Statement . Internal Revenue Service (IRS) may grant extensions.	Federal Law	Homestead Exemption Claimant
May 1	Deadline for individuals to file the Nebraska Personal Property Return and Schedule with the county assessor, without penalty.	§ 77-1229	Taxpayer
May 1	Deadline for taxpayers, who have a signed agreement with the Department of Revenue, to file a Claim for Personal Property Exemption and supporting schedules, Form 775P and/or Form 312P , with the Tax Commissioner. Copies of these forms must be filed with the county assessor in which the project is located.	§ 77-4105 (2)(c) § 77-5725 (7)(c)	Taxpayer
May 1	Deadline for applicant to file a Physician’s Certification for Late Homestead Exemption Filing, Form 458L , in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).	§ 77-3512 , § 77-3513 , § 77-3514.01	Homestead Exemption Claimant
May 1	First half of real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).	§ 77-204	Taxpayer

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“Due” Date	Duty	Authority	Responsibility of:
May 15	Last day for the Tax Equalization and Review Commission to adjust the valuation of a class or subclass of real property.	§ 77-5028	Tax Equalization & Review Commission
May 30	Deadline for county treasurer and county assessor to file an Amended Homestead Exemption Summary Certificate, Form 458X , with the Tax Commissioner for tax loss in the previous year to have the final one-sixth reimbursement payment adjusted. Note: Form 458X may be filed to reflect changes based on income anytime up to three years after the exemption year.	§ 77-3523 , § 77-3517	County Assessor & County Treasurer
May 31	School system or county official may request corrections to school adjusted valuation due to tax list corrections of the prior assessment year.	§ 79-1016	School System or County Official
June 1	County assessor publishes a notice in the newspaper certifying that the assessment roll is complete, notices of valuation changes have been mailed, and the final date for filing valuation protests with the county board of equalization.	§ 77-1315	County Assessor
June 1	County assessor sends notice of valuation change to the owner of record as of May 20 of any property that had an increase or decrease in value. For counties with a population of at least 150,000, in addition to the preliminary notice sent on or before January 15, county assessor sends a final notice of valuation change to the owner of record as of May 20 of any property that had an increase or decrease in value.	§ 77-1315	County Assessor
June 1	Freeholder(s) of land may file a petition with the local board to have land situated in an existing school district attached to a different school district which is contiguous to such land.	§ 79-458(1)	Taxpayer
June 5	If the Tax Equalization & Review Commission ordered changes, the county assessor recertifies the County Abstract of Assessment for Real Property with the Property Tax Administrator.	§ 77-5029	County Assessor
June 6	County assessor mails assessment sales ratio statistics, as determined by the Tax Equalization & Review Commission, to media and posts in the assessor’s office.	§ 77-1315	County Assessor
June 15	County assessor prepares a plan of assessment report, for next 3 assessment years.	§ 77-1311.02	County Assessor

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June 30	Deadline for filing Homestead Exemption Application or Certification of Status, Form 458 , with the county assessor.	§ 77-3512	Homestead Exemption Claimant
June 30	Deadline for late application to the county assessor and written request to the county board of equalization for waiver of late filing of permissive exemptions (Forms 451 or 451A).	§ 77-202.01	Organizations and County Assessor
June 30	Deadline for individual to file property valuation protest with the county clerk.	§ 77-1502	Taxpayer
June 30	Deadline for individual to file personal property valuation protest with the county clerk for personal property returns filed from January 1 through May 1.	§ 77-1502	Taxpayer
June 30	Deadline for filing Special Valuation Application for Agricultural or Horticultural Use (Special Valuation), Form 456 .	§ 77-1345	Taxpayer
June 30	Last day to add personal property value with a 10% penalty.	§ 77-1233.04	Taxpayer & County Assessor
July 1	From this date forward, added personal property value is subject to a 25% penalty.	§ 77-1233.04	Taxpayer & County Assessor
July 1	Deadline for filing permissive exemption application for property that is newly acquired or converted to an exempt use.	§ 77-202.03	Taxpayer
July 15	County assessor approves or denies Special Valuation applications and notifies applicant on or before July 22.	§ 77-1345.01	County Assessor
July 15	Local board (county assessor, clerk, and treasurer) must hold a hearing and approve or deny freeholder petition(s) filed on or before June 1.	§ 79-458(3)	County Assessor, Clerk, & Treasurer
July 20	Last day for claimants to file Homestead Exemption Application or Certification of Status, Form 458 , if an extension was approved by the county board approval.	§ 77-3512	Homestead Exemption Claimant & County Board
July 22	Notices of approval or denial are to be sent to the Special Valuation applicants.	§ 77-1345.01	County Assessor
July 22	County board of equalization sends notice of valuation change for agricultural land receiving special value if no notice sent by county assessor prior to June 1.	§ 77-1345.01	County Board

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June 1 to July 25	County board of equalization holds hearings to review property valuation protests.	§ 77-1502	County Board & County Assessor
June 1 to July 25	For counties with population greater than 100,000, the county board of equalization may adopt a resolution to extend deadline to August 10 for reviewing and deciding written valuation protests.	§ 77-1502	County Board
June 1 to July 25 (Aug 10 for extended counties)	County board of equalization meets and decides action for current year real property assessments that are overvalued or undervalued and for omitted property that was properly reported to the county assessor for the current year.	§ 77-1504	County Board & County Assessor
July 26	County board of equalization may petition the Tax Equalization and Review Commission for an adjustment to the valuation of a class or subclass of property. Counties that have extended the protest period waive any right to petition for an adjustment to a class or subclass of real property).	§ 77-1504.01 § 77-1502	County Board
July 26 to Aug 24 (July 26 to Sept 10 for extended counties)	Taxpayer may file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission. (on or before September 10 for extended counties).	§ 77-1510	Taxpayer
July 31	Last day for county assessors to send claimants a Notice of Rejection of Homestead Exemption, Form 458R , for most cases.	§ 77-3516	County Assessor
July 31	County assessor files a 3-year plan of assessment with the county board of equalization.	§ 77-1311.02	County Assessor
July 31	Last day for annexations of political subdivisions to be considered in the taxable valuation of the subdivisions for the current year. Annexation by political subdivisions on or after August 1 will be considered in the following year’s taxable valuations.	§ 13-509	County Assessor & Political Subdivisions
August 1	Last day for county assessor to forward approved Homestead Exemption Application or Certification of Status, Form 458 , with Disability Certifications, Form 458B, or Veterans Affairs Letters, and Form 458 Schedule I Income Statements to the Tax Commissioner.	§ 77-3517	County Assessor
August 1	County assessor reviews the ownership and use of all cemetery real property and reports such review to the county board of equalization.	§ 77-202.10	County Assessor

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“Due” Date	Duty	Authority	Responsibility of:
August 1	Last day for political subdivision to submit preliminary request for levy allocation to the county board or city.	§ 77-3443	Political Subdivisions
August 1	City or community redevelopment authority (CRA) files Notice to Divide Tax for Community Redevelopment Project, (i.e. Tax Increment Financing Project - TIF), with the county assessor.	§ 18-2147(3)	City or CRA
August 1	Property Tax Administrator certifies to the Tax Equalization and Review Commission that the county assessor implemented the issued equalization orders.	§ 77-5029	Property Assessment Division
August 1	Tax Commissioner certifies exempt personal property for Employment & Investment Growth Act (Form 775P) and Nebraska Advantage Act (Form 312P) and notifies taxpayer and affected county assessors.	§ 77-4105 § 77-5725(c)	Tax Commissioner/ Property Assessment Division
August 1	Second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties).	§ 77-204	Taxpayer
August 2 (August 18 for extended counties)	County clerk mails notice of county board of equalization decision to protestor.	§ 77-1502(4)	County Clerk
August 10	Last day for Tax Equalization and Review Commission to hear and act on county board of equalization petition.	§ 77-1504.01	Tax Equalization & Review Commission
August 10	Tax Equalization and Review Commission sets equalization rate for the real property of centrally assessed railroads and public service entities.	§ 77-5022	Tax Equalization & Review Commission
August 10	Property Tax Administrator certifies distributed taxable value of centrally assessed property to the county assessors.	§ 77-5030	Property Assessment Division
August 15	Approved freeholder petitions filed on or before June 1 of the current year become effective.	§ 79-458(3)	County Assessor, Clerk, & Treasurer
August 15	County assessor approves or denies homestead exemption claimants based on ownership or occupancy from January 1 through this date.	§ 77-3502	County Assessor

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August 15	Deadline for homestead exemption claimants to file an Application for Transfer, Form 458T .	§ 77-3509.01	Homestead Exemption Claimant
August 20	County assessor certifies taxable valuations and growth value, if applicable, to political subdivisions. County assessor certifies current valuations for each TIF project to city or community redevelopment authority (CRA) and to the county treasurer. <i>County assessor is no longer required to forward copies of certificates of valuation for all schools districts and school bonds to Dept. of Education.</i>	§ 13-509 , § 13-518 , § 18-2148	County Assessor
August 20	If the Tax Equalization and Review Commission orders changes for county board of equalization petitions, the county assessor recertifies the County Abstract of Assessment Report for Real Property with the Property Tax Administrator.	§ 77-1504.01	County Assessor
August 24 (Sept 10 for extended counties)	Last day for taxpayer to file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission. (on or before September 10 for extended counties).	§ 77-1510	Taxpayer
August 25	County assessor certifies the School District Taxable Value Report to the Property Tax Administrator.	§ 79-1016	County Assessor
August 31	Annual inventory statement of all county personal property in the custody of the county official’s office filed with the county board.	§ 23-347	County Official
September 1	Second half of real and personal property taxes for prior assessment year become delinquent if unpaid, in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).	§ 77-204	Taxpayer
September 1	After county board of equalization actions, the county assessor determines the average residential value for homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, Form 485V , to the Department of Revenue.	§ 77-3506.02	County Assessor
September 1	No final levy allocation changed after this date, except by agreement between levying authority and political subdivision.	§ 77-3443	County Board & Political Subdivisions

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September 10	Last day for taxpayer to file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission, for counties that adopted a resolution to extend the deadline for hearing protests.	§ 77-1510	Taxpayer
September 15 (Sept 30 for extended counties)	Last day for county board of equalization decision on protests of county board of equalization action relating to undervalued or overvalued property.	§ 77-1504	County Board
September 15	Property Tax Administrator certifies the amount of the real property tax credit to the State Treasurer and to each county.	§ 77-4212	Property Assessment Division
September 20	Budgets must be final and filed with the levying board and State Auditor.	§ 13-508	Political Subdivisions
September 30	County assessor may amend the School District Taxable Value Report for corrections or errors.	§ 79-1016	County Assessor
September 30	County board of equalization publishes list of permissive exemptions and sends list and proof of publication to the Property Tax Administrator.	§ 77-202.03(5)	County Board
October 1	Owners of rent restricted housing projects file income and expense statement and any other information requested with the county assessor.	§ 77-1333	Taxpayer
October 9	Last day for voter approval to exceed levy limits or final levy allocation at election or “town hall meeting”.	§ 77-3444	Taxpayer
October 10	Property Tax Administrator certifies the school adjusted valuations to Department of Education, school systems, and county assessors.	§ 79-1016	Property Assessment Division
October 13	Political Subdivisions forward resolution setting a tax request different from the prior year to the county clerk.	§ 77-1601.02	Political Subdivisions
October 15	Levy date. Last day for county board of equalization to set tax rates/levies.	§ 77-1601	County Board
October 15 (October 30 for extended counties)	Last day for taxpayer to file an appeal of the county board of equalization decision relating to undervalued or overvalued property with the Tax Equalization and Review Commission	§ 77-1504	Taxpayer
October 31	County assessor submits a copy of the 3-year plan of assessment, and any amendments, to the Department of Revenue.	§ 77-1311.02	County Assessor

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November 1	Last day for Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor.	§ 77-3517	Tax Commissioner
November 5	Last day for county board of equalization to correct levies/tax rates as a result of clerical error.	§ 77-1601	County Board
November 10	Deadline for a school system to file an appeal with the Tax Commissioner for the school adjusted value certified for use in the school aid formula.	§ 79-1016	School Official
November 10	Deadline for school district official or county official to file a written request with the Tax Commissioner for correction of the school adjusted valuation due to clerical error or special valuation additions.	§ 79-1016	County Official or School Official
November 15	Deadline for an organization to file a permissive exemption application for property it purchased between July 1 and levy date, that had previously been granted an exemption.	§ 77-202.03	Taxpayer
November 22	County assessor must complete the tax list (real and personal property) and deliver it to the county treasurer, along with a signed warrant for collection of taxes. The county assessor is no longer required to set up a controlling account to record monthly tax collections as shown by the records in the county treasurer's office.	§ 77-1616	County Assessor
November 30	Deadline for county assessors and treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, Form 458S , for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and county treasurer are required.	§ 77-3523	County Assessor & Treasurer
December 1	County assessors file the Certificate of Taxes Levied Report (CTL) with the Property Tax Administrator.	§ 77-1613.01	County Assessor
December 1	City or community redevelopment authority (CRA) files report with the Property Tax Administrator for approved tax increment financing projects (TIF).	§ 18-2117.01	City or CRA
December 31	Permissive exemption application deadline. For newly acquired property or in years divisible by four, file Exemption Application, Form 451 . For interim years, file Statement of Reaffirmation of Tax Exemption, Form 451A . For example: File Form 451A by Dec. 31, 2014 to reaffirm for assessment year 2015. File Form 451 by Dec. 31, 2015 to apply for assessment year 2016 (divisible by four). .	§ 77-202.01 § 77-202.03	Taxpayer

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December 31	Exemption Application for Qualified Beginning Farmer or Livestock Producer, Form 1027 , must be filed with the county assessor on or before December 31 in the year proceeding the year for which the exemption is sought. Exemption is for personal property tax on agricultural and horticultural machinery and equipment.	§ 77-202.01 § 77-5208 § 77-5209.02	Taxpayer
* December 31 (LB 191)	Deadline for owner to file Vacant or Unimproved Lot Application, Form 191 , electing to have two or more lots held for sale or resale to be treated as one parcel for property tax purposes.	§ 77-132	Taxpayer
December 31	Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if a failure to give proper notice prevented the timely filing of a protest or appeal for exempt property.	§ 77-202.04	Taxpayer
December 31	Last day for Tax Commissioner to review income and all other information of homestead exemption claimants for the third preceding year and take any action.	§ 77-3517	Tax Commissioner
December 31	Real Property and Personal Property Taxes Due – Lien Date	§ 77-203	Taxpayer
April 1 & August 1	First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000. (Douglas, Lancaster, & Sarpy Counties)	§ 77-204	Taxpayer
May 1 & September 1	First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population less than 100,000. (All counties excluding Douglas, Lancaster, & Sarpy Counties)	§ 77-204	Taxpayer

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